

IN THE ABSTRACT OF THE DISCLOSURE

Please amend the Abstract by rewriting same to read as follows.

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a' A number (M) of sound source signals T1, T2, T3, T4, each having at least one information element of position information, movement information and localization information, are synthesized to N sound source signals SL, SR based on the information element where N is smaller than the number (M) of the sound source signals and the N synthesized sound source signals SL, SR having this synthesized information are localized in a virtual sound image. An amount of data to be processed can be reduced while virtual reality can be realized by the synthesized sound source signals.

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